

Presentment Date: January 6, 2005 at 10:00 a.m.
Hearing Date and Time (only if objections are filed): January 18, 2005 at 10:00 a.m.
Objection Deadline: January 3, 2005 at 5:00 p.m.

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Attorneys for the Debtors and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
	:	
	:	Chapter 11
In re:	:	
	:	Case No. 03 - 11540 (CB)
	:	
SPIEGEL, INC., <u>et al.</u>,	:	(Jointly Administered)
	:	
Debtors.	:	
	:	
	:	
	:	
-----X	:	

**DEBTORS' TWENTY-FOURTH OMNIBUS OBJECTION TO PROOFS OF
CLAIM (NO AMOUNT DUE AND OWING, AMOUNT OF CLAIM
INCORRECT, CLAIMS FILED AGAINST INCORRECT DEBTOR,
MISCLASSIFIED CLAIMS AND AMENDED OR SUPERSEDED CLAIMS)**

TO THE HONORABLE CORNELIUS BLACKSHEAR
UNITED STATES BANKRUPTCY JUDGE:

Spiegel, Inc. ("Spiegel") and certain of its direct and indirect subsidiaries, as
debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors" or the
"Spiegel Group"), file this objection (this "Objection") and respectfully represent:

Background

1. On March 17, 2003, each of the Debtors filed a voluntary petition in this Court for relief under chapter 11 of the United States Code, 11 U.S.C. § 101 et seq., as amended (the “Bankruptcy Code”).

2. On March 24, 2003, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed a statutory committee of unsecured creditors (the “Committee”). As of the date hereof, no request has been made for the appointment of a trustee or examiner in these cases.

3. The Debtors have continued in possession of their respective properties and have continued to operate and manage their businesses as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(B). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Schedules and Bar Date For Filing Proofs of Claim

5. On April 11, 2003, this Court entered an order authorizing the Debtors to retain Bankruptcy Services LLC as their official claims and noticing agent (Docket No. 177).

6. On May 23, 2003, each of the Debtors filed a Statement of Financial Affairs and Schedule of Assets and Liabilities (collectively, the “Schedules”).

7. On July 17, 2003, this Court entered an order pursuant to Rule 3003(c)(3) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) setting an October 1, 2003 (the “Bar Date”) deadline for the filing of proofs of claim in these chapter 11 cases (Docket

No. 581) (the “Bar Date Order”). In accordance with the terms of the Bar Date Order, on July 23, 2003, the Debtors caused a notice of the Bar Date (the “Bar Date Notice”), a proof of claim form, and an instruction sheet to the proof of claim form to be mailed to, among others, all known holders of claims. (See Affidavit of Mailing of Kate Mailloux (Docket No. 645)). In addition, the Debtors caused a copy of the Bar Date Notice (as defined in the Bar Date Order) to be published on September 10, 2003, in The New York Times, The Wall Street Journal, and USA Today. (See Notice of Filing Certifications of Publication (Docket No. 848)).

8. From time to time, certain of the Debtors filed amendments and supplements to their respective Schedules (collectively, the “Schedule Amendments”). In accordance with the terms of the Bar Date Order, holders of claims affected by the Schedule Amendments had thirty days from the date notice of the Schedule Amendments was given within which to file proofs of claim.

Claims Reconciliation Process

9. As of the date of this Objection, over 4,100 proofs of claim have been filed against the Debtors. The Debtors are reviewing and reconciling these claims against the liabilities reflected in their books and records. As part of that process, the Debtors are identifying categories of claims that should be targeted for disallowance and expungement, reduction and allowance, or reclassification and allowance. To avoid improper recovery by claimants, the Debtors are filing a series of omnibus objections to various categories of claims.

Relief Requested

10. By this Objection, the Debtors respectfully request that this Court enter an order pursuant to section 502(a) of the Bankruptcy Code and Rule 3007 of the Bankruptcy Rules (i) disallowing and expunging the proofs of claim identified on the chart annexed hereto as

Exhibit A; (ii) reducing and allowing the proofs of claim identified on the chart annexed hereto as Exhibit B; (iii) disallowing and expunging each of the proofs of claim identified as “Claims to be Expunged” on the chart annexed hereto as Exhibit C; (iv) reclassifying as general unsecured non-priority claims each of the proofs of claim identified on Exhibit D; (v) disallowing the proofs of claim identified on the chart annexed hereto as Exhibit E against the Debtor identified in the “Case Number Filed” column of Exhibit E and allowing each of those claims in the amount identified in the “Total Allowed Amount” column of Exhibit E against the Debtor identified in the “Proper Case Number” column of Exhibit E; (vi) disallowing claim number 3775 filed by Quik-X Transportation, Inc. (the “Quik-X Claim”) against Distribution Fulfillment Services, Inc. (“DFS”), reclassifying this claim as a general unsecured non-priority claim and allowing this claim against Eddie Bauer, Inc. (“Eddie Bauer”) in the amount of \$7,045.94.

11. This Objection is limited to the grounds stated herein. It is without prejudice to the right of the Debtors or any other party in interest to object to the proofs of claim identified on the charts annexed hereto as Exhibits A through E and the Quik-X Claim (collectively, the “Disputed Claims”) on any ground whatsoever. The Debtors expressly reserve all further substantive and/or procedural objections they may have.

Basis For Relief

A. No Amount Due and Owing Pursuant to Debtors’ Books and Records

12. The Debtors object to each of the proofs of claim identified on the chart annexed hereto as Exhibit A (collectively, the “No Amount Due Claims”) on the grounds that they have reviewed each of those claims, as well as their books and records, and concluded that no amount is due and owing to the claimants. Accordingly, the Debtors respectfully request that this Court enter an order disallowing and expunging the No Amount Due Claims.

B. Amount of Claim Incorrect Pursuant to Debtors' Books and Records

13. The Debtors object to each of the proofs of claim identified on the chart annexed hereto as Exhibit B (collectively, the "Incorrect Amount Claims") on the grounds that they differ in amount from the liabilities reflected on the Debtors' books and records. The Debtors have reviewed each of the Incorrect Amount Claims as well as their books and records and determined that the asserted amount of each of those claims is overstated. Accordingly, the Debtors respectfully request that this Court enter an order reducing and allowing the Incorrect Amount Claims in the amount shown in the "Allowed Amount" column of Exhibit B.

C. Amended Claims

14. The Debtors object to each of the proofs of claim listed under the "Claim to be Expunged" column of the chart annexed hereto as Exhibit C (collectively, the "Amended Claims") on the basis that amended claims have been filed by the same claimant in relation to the same underlying claim and, therefore, the Amended Claims have been Superseded. The Debtors have undertaken a thorough review of each of the claims listed on Exhibit C and determined that the proofs of claim listed in the "Surviving Claim" column (the "Surviving Claims") purport to amend the Amended Claims.

15. If the Amended Claims are not formally expunged or disallowed, the claimants that filed the Amended Claims could receive a double recovery. Moreover, elimination of the Amended Claims will enable the Debtors to maintain a more accurate claims register. Accordingly, the Debtors respectfully request that this Court enter an order disallowing and expunging the Amended Claims, except that any documents filed with an Amended Claim shall be deemed attached to the applicable Surviving Claim.

D. Claim Misclassified

16. The Debtors also object to each of the proofs of claim identified on the chart annexed hereto as Exhibit D (collectively, the “Misclassified Claims”) on the grounds that they have been misclassified. The Debtors have examined each of the Misclassified Claims and have determined that there is not a valid basis for the priority or secured status asserted in the Misclassified Claims. Accordingly, the Debtors also respectfully request that this Court enter an order reclassifying the Misclassified Claims as general unsecured non-priority claims.

E. Claim Filed Against Incorrect Debtor

17. The Debtors also object to each of the proofs of claim identified on the chart annexed hereto as Exhibit E (collectively, the “Incorrect Debtor Claims”) on the grounds that the Debtors have examined each of the Incorrect Debtor Claims and their books and records and determined that each of Incorrect Debtor Claims was filed against the incorrect Debtor. Accordingly, the Debtors respectfully request that this Court enter an order disallowing the Incorrect Debtor Claims against the Debtor identified in the “Case Number Filed” column and allowing each claim against the Debtor indicated in the “Proper Case Number” column of Exhibit E. Also, for certain of the Incorrect Debtor Claims, the Debtors do not dispute the total amount of the claim asserted therein. However, according to the Debtors books and records, a portion of each of those claims should have been asserted against one Debtor entity, and the remainder of the each claim should have been asserted against another Debtor entity. The correct portion of the amounts of each of the Incorrect Debtor Claims that each Debtor entity owes is set forth in the “Total Allowed Amount” column of Exhibit E next to the Debtor entity owing that amount in the “Proper Case Number” column of Exhibit E. The “Total Allowed Amount” of each of these claims is equal to the amount asserted in each claim.

F. The Quik-X Claim: Claim Misclassified and Filed Against the Incorrect Debtor

18. The Debtors also object to the Quik-X Claim on the grounds that (i) it has been misclassified and (ii) it was filed against the incorrect Debtor. The Debtors have examined the Quik-X Claim and have determined that there is not a valid basis for the priority status asserted by the Quik-X Claim and that it was filed against the incorrect Debtor. Accordingly, the Debtors respectfully request that this Court enter an order disallowing the Quik-X Claim against DFS, allowing this claim against Eddie Bauer in the amount of \$7,045.94 and reclassifying this claim as a general unsecured non-priority claim.

Notice

19. Notice of this Objection has been provided in accordance with the “Order Pursuant to 11 U.S.C. §§ 102 and 105(a) and (d) and Bankruptcy Rules 2002(m), 9006 and 9007 Establishing Certain Notice, Case Management and Administrative Procedures and Scheduling Initial Case Conference in Accordance with Local Bankruptcy Rule 1007-2(e)” entered by this Court on March 21, 2003 (Docket No. 72). Notice of this Objection has also been provided in accordance with Bankruptcy Rule 3007 to each of the claimants listed on Exhibits A through E and to Quik-X Transportation, Inc., 6767 Davand Drive, Mississauga, Ontario, Canada, L5T 2T2, Attn: Maria Webster, via first class mail. The Debtors submit that, under the circumstances, no other or further notice need be provided.

Waiver of Memorandum of Law

Given that there are no novel issues of law presented herein and that the legal authority for the relief being sought is set forth herein, the Debtors respectfully request that this Court waive the requirement that the Debtors file a memorandum of law in support of this Objection as provided

in Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York.

No Prior Request

The Debtors have not previously sought the relief requested herein from this or any other court.

WHEREFORE, the Debtors respectfully request entry of an order granting the relief requested herein and such other or further relief as is just.

Dated: New York, New York
December 7, 2004

By: /s/ James L. Garrity, Jr.
James L. Garrity, Jr. (JG-8389)
Marc B. Hankin (MH-7001)

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Attorneys for the Debtors and
Debtors in Possession

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (CB) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT A

NO AMOUNT DUE AND OWING BASED ON DEBTOR'S BOOKS AND RECORDS				
CLAIMANT NAME & ADDRESS	CLAIM NUMBER TO BE EXPUNGED	CASE NO.	DATE FILED	AMOUNT OF CLAIM TO BE EXPUNGED
Spiegel, Inc.				
JACQUELINE J. JOHNSON 10305 S. BENSLEY CHICAGO, IL 60617	4248	03-11540	10/15/2004	\$100,000.00
OHIO DEPARTMENT OF COMMERCE INDUSTRIAL RELATIONS C/O MICHELLE T. SUTTER 101 E. TOWN STREET COLUMBUS, OH 43215	1040	03-11540	8/20/2003	\$179.01
REMPERT, LINDA MOORE-GIBBS, ESQ. U.S. EEOC, 500 W. MADISON, STE 2800 CHICAGO, IL 60661	2238	03-11540	9/25/2003	\$0.00
MELISSA WHITTAKER CANON ST APT 5 ST JOHN NB E2K 3J6 CANADA	2722	03-11556	9/29/2003	\$0.00
Eddie Bauer, Inc.				
ARLINGTON COUNTY, VIRGINIA 2100 CLARENDON BLVD. SUITE 217 ARLINGTON, VA 22201	4061	03-11547	5/5/2004	\$435.49
JAN CITRON 1136 LARRABEE ST. WEST HOLLYWOOD, CA 90069	4231	03-11547	9/29/2004	\$2,300.00
Spiegel Catalog, Inc.				
LUMISOURCE, INC. C/O WILSON & ASSOCIATES ATTN: JEFFREY S. WILSON 1821 WALDEN OFFICE SQUARE, SUITE 400 SCHAUMBURG, IL 60173	2742	03-11541	9/29/2003	\$122,054.98
MELISSA PAYNER-GREGOR 917 ST STEPHENS GREEN OAK BROOK, IL 60523-2569	2480	03-11541	9/29/2003	\$ 5,408.91
Newport News, Inc.				
TRI-W DEVELOPMENT INC WILSON LOUISIANA ASSOC. MALLOF LOUISIANA ASSOC 4121 CARMICHAEL ROAD, SUITE 501 MONTGOMERY, AL 36106	2922	03-11539	10/1/2003	\$16,466.13

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (CB) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT B

AMOUNT OF CLAIM INCORRECT BASED ON DEBTOR'S BOOKS AND RECORDS						
CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CASE NO.	DATE FILED	AMOUNT OF CLAIM	SCHEDULED AMOUNT	ALLOWED AMOUNT
Eddie Bauer, Inc.						
ADVANCE SMART INTERNATIONAL LTD UNIT D3 7/F TONG YUEN FACTORY 505 CASTLE PEAK RD. KOWLOON, HONG KONG	656	03-11547	8/8/2003	\$16,796.00	\$0.00	\$10,971.69
COELIMA IND TEXTELS GLOBAL DEBT SOLUTIONS MARIA F. DEMONTE, COLLECTION MANAGER 7301 WEST PALMETTO PARK ROAD, STE 110B BOCA RATON, FL 33433	4085	03-11547	5/19/2004	\$189,945.27	\$150,117.90	\$150,117.90
HAMLIN INDUSTRIAL CORP C/O LAUREN T. DIEHL, ESQ. 355 SOUTH GRAND AVE., SUITE 2900 LOS ANGELES, CA 90071	398	03-11547	7/30/2003	\$57,432.11	\$48,577.98	\$55,922.91
LAMEIRINHO GLOBAL DEBT SOLUTIONS MARIA F. DEMONTE, COLLECTION MANAGER 7301 WEST PALMETTO PARK ROAD, STE 110B BOCA RATON, FL 33433	4084	03-11547	5/19/2004	\$9,451.88	\$8,413.67	\$8,413.67
LTS INTERNATIONAL DD 21 KALKAJI NEW DELHI, 110019	1283	03-11547	8/26/2003	\$28,420.71	\$27,289.63	\$23,941.56
MULHOLLAND BROTHERS 190 NAPOLEON ST. SAN FRANCISCO, CA 94124	3301	03-11547	10/1/2003	\$128,949.51	\$21,466.24	\$67,035.66
GGP-NORTH POINT INC. BY: GENERAL GROWTH MGMT INC. AGENT C/O MICHAEL CHIMITRIS, ESQ. 110 N. WACKER DR. CHICAGO, IL 60606	1813	03-11547	1/0/1900	UNDETERMINED	\$645.24	\$752.38
WASTE MANAGEMENT OF MURRELLS INLET C/O WASTE MANAGEMENT, INC. 1001 FANNIN, STE 4000 HOUSTON, TX 77002	3125	03-11547	10/1/2003	UNDETERMINED	\$162.48	\$162.48
Newport News, Inc.						
METTER INDUSTRIES, INC. 8200 GREENSBORO DRIVE, SUITE 500 MCLEAN, VA 22102	4242	03-11539	10/1/2004	\$8,637.87	\$ 6,395.49	\$ 6,395.49

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (CB) (JOINTLY ADMINISTERED)
TWENTY- FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT C

AMENDED CLAIMS

CLAIMS TO BE EXPUNGED				
CLAIMANT NAME & ADDRESS	AMENDED CLAIM NUMBER TO BE EXPUNGED	CASE NO.	DATE FILED	AMOUNT OF CLAIM TO BE EXPUNGED
Spiegel, Inc.				
SBC AMERITECH CORP. P.O. BOX 981268 WEST SACRAMENTO, CA 95798	214	03-11540	6/9/2003	\$71,597.23
Spiegel Management Group, Inc.				
MORRIS, CLARENCE R. C/O LAW OFFICES OF JAMES CONNORS ATTN: JAMES CONNORS 221 SOUTH HIGH STREET COLUMBUS, OH 43215	3272	03-11546	10/1/2003	\$50,000.00
JOHNSON, ALFRED R. C/O LAW OFFICES OF JAMES CONNORS ATTN: JAMES CONNORS 221 SOUTH HIGH STREET COLUMBUS, OH 43215	3273	03-11546	10/1/2003	\$650,000.00

SURVIVING CLAIMS				
CLAIMANT NAME & ADDRESS	SURVIVING CLAIM NUMBER	CASE NO.	DATE FILED	AMOUNT OF SURVIVING CLAIM
Spiegel, Inc.				
SBC COMMUNICATIONS SBC BUSINESS BANKRUPTCY GROUP P.O. BOX 981268 WEST SACRAMENTO, CA 95798	4229	03-11540	9/28/2004	\$70,697.28
Spiegel Management Group, Inc.				
MORRIS, CLARENCE R. C/O LAW OFFICES OF JAMES CONNORS 221 SOUTH HIGH STREET COLUMBUS, OH 43215	4230	03-11546	9/23/2004	\$912,041.70
MORRIS, CLARENCE R. C/O LAW OFFICES OF JAMES CONNORS 221 SOUTH HIGH STREET COLUMBUS, OH 43215	4230	03-11546	9/23/2004	\$912,041.70

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (CB) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT D

FILED WITH INCORRECT CLASSIFICATION						
CLAIMANT NAME & ADDRESS	CASE NUMBER FILED AGAINST	CLAIM NUMBER	CLAIM DATE	TOTAL CLAIM AMOUNT	CLASSIFICATION	PROPER CLASSIFICATION
Distribution Fulfillment Services, Inc.						
BETTER PACKAGING SYSTEMS P.O. BOX 514 NOVELTY, OH 44072	03-11554	848	8/11/2003	\$1,197.10	PRIORITY	GENERAL UNSECURED NON PRIORITY
CAPITOL DRYWALL SUPPLY 1150 MCKINLEY AVENUE COLUMBUS, OH 43222	03-11554	1338	9/2/2003	\$410.42	SECURED	GENERAL UNSECURED NON PRIORITY
CARL ZIPF LOCK SHOP INC 161 E. FIFTH AVE. COLUMBUS, OH 43201	03-11554	878	8/11/2003	\$408.75	PRIORITY	GENERAL UNSECURED NON PRIORITY
CHOICEPOINT PUBLIC RECORD P.O. BOX 945664 ATLANTA, GA 30394-5664	03-11554	1105	8/21/2003	\$48.00	PRIORITY	GENERAL UNSECURED NON PRIORITY
CITY OF COLUMBUS TRANSPORTATION DIVISION 109 N. FRONT STREET, ROOM 458 COLUMBUS, OH 43215	03-11554	3918	2/10/2004	\$11,927.31	PRIORITY	GENERAL UNSECURED NON PRIORITY
HATHAWAY & FERGUSON INC 873 MT. VERNON AVENUE COLUMBUS, OH 43203	03-11554	459	8/1/2003	\$3,900.00	PRIORITY	GENERAL UNSECURED NON PRIORITY
LABEL DATA 3287 HARBOR DRIVE LEWIS CENTER, OH 43035	03-11554	702	8/8/2003	\$491.28	PRIORITY	GENERAL UNSECURED NON PRIORITY
MINUTEMAN PRESS 70 SO. FOURTH STREET COLUMBUS, OH 43215	03-11554	767	8/11/2003	\$3,560.60	PRIORITY	GENERAL UNSECURED NON PRIORITY
SUPERIOR SPECIAL SERVICES 1275 MINERAL SPRINGS DRIVE PORT WASHINGTON, WI 53074	03-11554	475	8/1/2003	\$417.70	PRIORITY	GENERAL UNSECURED NON PRIORITY
TRI-US TROPHY 511 MAIN STREET GROVEPORT, OH 43125	03-11554	1387	9/29/2003	\$954.35	PRIORITY	GENERAL UNSECURED NON PRIORITY

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (CB) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT E

FILED AGAINST INCORRECT DEBTOR						
CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CASE NUMBER FILED	DATE FILED	AMOUNT OF CLAIM	TOTAL ALLOWED AMOUNT	PROPER CASE NUMBER
Spiegel Group Teleservices Canada, Inc. (In Canadian \$'s)						
GRAND AND TOY BOX 5500 DON MILLS, ON M3C 3L5 CANADA	1005	03-11556	8/18/2003	\$14,842.33	\$9,865.49 \$4,976.84 \$14,842.33	Eddie Bauer Canada, Inc. 03-11551 Spiegel Group TeleServices Canada, Inc. 03-11556
Newport News Inc.						
FASHION FOCUS MFG 15/F PACIFIC TRADE CTR 2 KAI HING RD KOWLOON BAY KOWLOON, HONG KONG	2193	03-11539	9/23/2003	\$39,804.37	\$37,560.00 \$2,244.37 \$39,804.37	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
CONDE NAST PUBLICATIONS ATTN: SHARRON MAHONEY 4 TIMES SQUARE, 18TH FLOOR NEW YORK, NY 10036	2391	03-11539	9/26/2003	\$345,672.80	\$152,618.27 \$193,054.53 \$345,672.80	Newport News, Inc. 03-11539 Spiegel Catalog, Inc. 03-11541
Spiegel Inc.						
OVERNITE TRANSPORTATION COMPANY P.O. BOX 1216 RICHMOND, VA 23218-1216	38	03-11540	4/4/2003	\$802.18	\$570.08 \$232.10 \$802.18	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
COS SERVICES, INC. P.O. BOX 2622 COLUMBUS, OH 43216	607	03-11540	8/5/2003	\$13,815.39	\$6,714.00 \$7,101.39 \$13,815.39	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
ROBINSON TRANSPORTATION P.O. BOX 9803 COLUMBUS, OH 43209	1190	03-11540	8/25/2003	\$41,797.80	\$20,313.73 \$21,484.07 \$41,797.80	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
TRANS UNION CORP TRANS UNION LLC P.O. BOX 5000 CRUM LYNNE, PA 19022-0005	2826	03-11540	9/30/2003	\$379,028.01	\$65,582.32 \$293,596.89 \$19,848.80 \$379,028.01	Newport News, Inc. 03-11539 Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
ROADWAY EXPRESS, INC. 1077 GORGE BLVD. P.O. BOX 3552 AKRON, OH 44309-3552	3540	03-11540	10/9/2003	\$53,790.83	\$48,669.68 \$5,121.15 \$53,790.83	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
FLORIDA POWER & LIGHT COMPANY P.O. BOX 025209 MIAMI, FL 33102-5209	156	03-11540	5/19/2003	\$9,540.35	\$9,070.30 \$470.05 \$9,540.35	Ultimate Outlet, Inc. 03-11543 Eddie Bauer, Inc. 03-11547
WASHINGTON GAS CUSTOMER CREDIT DEPARTMENT 1100 H ST., NW, 2ND FLOOR WASHINGTON, DC 20080	613	03-11540	8/8/2003	\$2,115.38	\$1,862.18 \$253.20 \$2,115.38	Ultimate Outlet, Inc. 03-11543 Eddie Bauer, Inc. 03-11547
MISSOURI GAS P.O. BOX 219255 KANSAS CITY, MO 64121	2409	03-11540	9/26/2003	\$1,037.85	\$923.65 \$114.20 \$1,037.85	Ultimate Outlet, Inc. 03-11543 Eddie Bauer, Inc. 03-11547

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (CB) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT E

FILED AGAINST INCORRECT DEBTOR						
CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CASE NUMBER FILED	DATE FILED	AMOUNT OF CLAIM	TOTAL ALLOWED AMOUNT	PROPER CASE NUMBER
LANDSTAR RANGER 13410 SUTTON PARK DR S. JACKSONVILLE, FL 32224	49	03-11540	4/9/2003	\$4,493.72	\$2,062.63 \$2,431.09 \$4,493.72	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
USF DISTRIBUTION 2122 YORK RD., STE 300 OAK BROOK, IL 60523	271	03-11540	6/24/2003	\$96,535.24	\$10,991.24 \$85,544.00 \$96,535.24	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
NATIONAL FUEL GAS DISTRIBUTION CORP ATTN: MARY JO BEN 10 LAFAYETTE SQUARE SUITE 1500 BUFFALO, NY 14203	310	03-11540	7/7/2003	\$667.71	\$149.38 \$518.33 \$667.71	Newport News, Inc. 03-11539 Eddie Bauer, Inc. 03-11547
UNITED PARCEL SERVICE C/O D&B/RMS BANKRUPTCY SERVICES P.O. BOX 4396 TIMONIUM, MD 21094	651	03-11540	8/8/2003	\$1,198,180.26	\$247,000.00 \$458,600.00 \$492,580.26 \$1,198,180.26	Newport News, Inc. 03-11539 Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
BUILDING SYSTEMS TRANSP 460 E HIGH ST. LONDON, OH 43140	488	03-11540	8/4/2003	\$5,547.85	\$1,679.20 \$3,868.65 \$5,547.85	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
PUBLIC SERVICE COMPANY OF COLORADO ATTN: DENNIS A. SCHIPPER BANKRUPTCY SPECIALIST, XCEL ENERGY 990 BANNOCK ST. DENVER, CO 80204	1310	03-11540	8/28/2003	\$14,184.89	\$235.16 \$13,949.73 \$14,184.89	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
CARIMAX CORP 238, PANGDORI, DOCHUKMUYUN KWAUGJU CITY, KYUNGGIDO KOREA	1672	03-11540	9/10/2003	\$107,739.41	\$102,528.01 \$5,211.40 \$107,739.41	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
WHELAN'S INTERNATIONAL CO. INC. 731 UNION PARKWAY RONKONKOMA, NY 11779	3362	03-11540	10/1/2003	\$139,261.33	\$131,527.83 \$7,733.50 \$139,261.33	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
AMERICAN ELECTRIC POWER P.O. BOX 2021 ROANOKE, VA 24022	362	03-11540	7/28/2003	\$303,463.17	\$1,937.30 \$301,525.87 \$303,463.17	Eddie Bauer, Inc. 03-11547 Distribution Fulfillment Services, Inc. 03-11554
IOS CAPITAL BANKRUPTCY ADMINISTRATION P.O. BOX 13708 MACON, GA 31208-3708	3665	03-11540	10/14/2003	\$4,417.82	\$86.56 \$4,160.12 \$171.14 \$4,417.82	Eddie Bauer, Inc. 03-11547 Distribution Fulfillment Services, Inc. 03-11554 Spiegel Group Teleservices, Inc. 03-11555

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (C B) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT E

FILED AGAINST INCORRECT DEBTOR						
CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CASE NUMBER FILED	DATE FILED	AMOUNT OF CLAIM	TOTAL ALLOWED AMOUNT	PROPER CASE NUMBER
EQUIFAX P.O. BOX 105835 ATLANTA, GA 30348-5835	2001	03-11540	9/22/2003	\$256,668.70	\$35,288.00 \$106,755.50 \$114,625.20 \$256,668.70	Newport News, Inc. 03-11539 Spiegel Publishing Co., Inc. 03-11542 Gemini Credit Services, Inc. 03-11558
WARD TRUCKING COMPANY P.O. BOX 1553 ALTOONA, PA 16603	489	03-11540	8/4/2003	\$3,178.11	\$1,709.00 \$1,469.11 \$3,178.11	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
DELMARVA POWER & LIGHT CO. D/B/A CONECTIV POWER DELIVERY 5 COLLINS DR., SUITE 2133 CARNEY'S POINT, NJ 08069	79	03-11540 03-11539 03-11547	4/24/2003	\$1,592.22	\$823.15 \$769.07 \$1,592.22	Newport News, Inc. 03-11539 Eddie Bauer, Inc. 03-11547
CONSUMERS ENERGY COMPANY ATTN: MICHAEL G. WILSON (P33263) ONE ENERGY PLAZA JACKSON, MI 49201	351	03-11540	7/21/2003	\$7,412.29	\$2,416.89 \$4,995.40 \$7,412.29	Ultimate Outlet, Inc. 03-11543 Eddie Bauer, Inc. 03-11547
SUPERCAP 18 FL., NO. 216 TUN HWA S. RD, SEC 2 TAIPEI TAIWAN R.O.C.	4136	03-11540	6/10/2004	\$9,689.52	\$3,015.77 \$6,673.75 \$9,689.52	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
UPS CUSTOMHOUSE BROKERAGE 1930 BISHOP LANE, STE 300 LOUISVILLE, KY 40218	329	03-11540	7/16/2003	\$151,739.73	\$128,470.32 \$19,396.62 \$147,866.94	EDDIE BAUER, INC./03-11547 SPIEGEL CATALOG, INC./03-11541
HIBBS/WOODINVILLE ASSOCIATED, LLC 3301 MONTE VILLA PARKWAY, SUITE 101 BOTHELL, WA 98201	3891	03-11540	1/9/2004	\$263,599.17	\$263,599.17	Eddie Bauer, Inc. 03-11547
MOORE-WALLACE, INC. C/O ABC/AMEGA, INC 1100 MAIN ST. BUFFALO, NY 14209-2356	1433	03-11540	9/2/2003	\$82,809.01	\$82,809.01	Newport News, Inc. 03-11539
WMXJ-FM/WYLF-FM RADIO C/O SZABO ASSOCIATES, INC. 3355 LENOX ROAD, 9T FLOOR ATLANTA, GA 30326	124	03-11540	5/2/2003	\$17,372.50	\$17,372.50	Ultimate Outlet, Inc. 03-11543
Spiegel Catalog, Inc.						
GEORGIA POWER COMPANY BIN 80002 / SANDRA VAUGHN 2500 PATRICK HENRY BLVD. MCDONOUGH, GA 30253	34	03-11541	4/8/2003	\$2,095.38	\$1,157.88 \$937.50 \$2,095.38	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
YEHUDA SILBERBERG LTD 2 NER ITALILA ST INDUSTRIAL & BUSINESS PARK CAESARCA ISRAEL, 38900	1301	03-11541	8/27/2003	\$136,233.66	\$2,700.00 \$133,533.66 \$136,233.66	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
Eddie Bauer, Inc.						
HERTZ CORPORATION, THE 14501 HERTZ QUAIL SPRINGS PARKWAY OKLAHOMA CITY, OK 73134	206	03-11547	6/6/2003	\$5,408.70	\$600.13 \$4,808.57 \$5,408.70	Ultimate Outlet, Inc. 03-11543 Eddie Bauer, Inc. 03-11547

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (C B) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT E

FILED AGAINST INCORRECT DEBTOR						
CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CASE NUMBER FILED	DATE FILED	AMOUNT OF CLAIM	TOTAL ALLOWED AMOUNT	PROPER CASE NUMBER
RUMFORD GARDENER, THE 225 NEWMAN AVE. RUMFORD, RI 02916	36	03-11547	4/7/2003	\$42,405.00	\$38,550.00 \$3,855.00 \$42,405.00	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
PINKERTON, INC. 4330 PARK TERRACE DR. WESTLAKE VILLAGE, CA 91361	144	03-11547	5/13/2003	\$31,994.90	\$18,689.24 \$13,305.66 \$31,994.90	Eddie Bauer, Inc. 03-11547 Spiegel Group Teleservices, Inc. 03-11555
MCCALLUM PRINT GROUP 4700 9TH AVE NW SEATTLE, WA 98107	1084	03-11547	8/21/2003	\$4,725.80	\$4,526.42 \$199.38 \$4,725.80	Eddie Bauer, Inc. 03-11547 Spiegel Group Teleservices, Inc. 03-11555
FREEDOM LOGISTICS 8201 W 183RD, STE E TINLEY PARK, IL 60477	1113	03-11547	8/21/2003	\$15,500.00	\$1,940.00 \$13,560.00 \$15,500.00	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
MATEO BEJA YALE DE MEXICO C/O NATHAN F. COCO-MCDERMOT, WILL ET AL. 227 W. MONROE ST. CHICAGO, IL 60606	2336	03-11547	9/26/2003	\$634,517.34	\$559,288.32 \$75,229.02 \$634,517.34	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
OMAHA FIXTURES MFG, INC. C/O KT TRUST TRANSFEROR: CAPITAL INVESTORS, LLC ONE UNIVERSITY PLAZA SUITE 518 HACKENSACK, NJ 07601	2440	03-11547	9/29/2003	\$2,424.29	\$2,200.68 \$223.61 \$2,424.29	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
CONTINENTAL CASUALTY COMPANY CORNELL & STOREFRONT SYSTEMS P.O. BOX 905 ATTN: DAVID MILLER MONMOUTH JUNCTION, NJ 08852	97	03-11547	4/28/2003	\$16,397.00	\$13,898.00 \$2,499.00 \$16,397.00	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
CLS FACILITIES MGMT SERVICES INC C/O KT TRUST TRANSFEROR: LIQUIDITY SOLUTIONS ONE UNIVERSITY PLAZA SUITE 518 HACKENSACK, NJ 07601	530	03-11547	8/4/2003	\$81,506.29	\$80,877.12 \$629.17 \$81,506.29	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
MADISON LIQUIDITY INVESTORS 123, LLC TRANSFEROR: IMAGE NATIONAL INC 6310 LAMAR AVE., SUITE 120, OVERLAND PARK, KS 66202	1146	03-11547	8/26/2003	\$6,787.23	\$3,859.23 \$2,928.00 \$6,787.23	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
YANGTZEKIANG INDUSTRIES JON BH NO 3 JALAN BAKTI KAWASAN PERINDUST DATOONN 80350 JOHOR BAHRU MALAYSIA	1431	03-11547	9/2/2003	\$113,621.83	\$93,416.78 \$20,205.05 \$113,621.83	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (CB) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT E

FILED AGAINST INCORRECT DEBTOR						
CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CASE NUMBER FILED	DATE FILED	AMOUNT OF CLAIM	TOTAL ALLOWED AMOUNT	PROPER CASE NUMBER
Distribution Fulfillment Services, Inc.						
1ST CARRIER CORP CITICAPITAL COM CORP P.O. BOX 911 CIRCLEVILLE, OH 43113	1147	03-11554	8/26/2003	\$34,863.55	\$31,506.59 \$3,356.96 \$34,863.55	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
CATAMOUNT CARGO SERVICES ATTN: ELLIE RAY STE. 103, 105 DIVISION ST. BENSENVILLE, IL 60106	2575	03-11554	9/29/2003	\$2,490.27	\$1,454.86 \$1,035.41 \$2,490.27	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
COVENANT TRANSPORT ATTN: JANETTE WHITE P.O. BOX 22997 CHATTANOOGA, TN 37422	272	03-11554	6/16/2003	\$9,645.31	\$4,888.15 \$4,757.16 \$9,645.31	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
EAGLE GLOBAL LOGISTICS, INC. 15350 VICKERY DR. ATTN: DESTINY COLL HOUSTON, TX 77032	594	03-11554	8/5/2003	\$259,165.65	\$163,306.92 \$95,858.73 \$259,165.65	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
CENTRAL TRUCKING, INC. 11930 N. HARTMAN EDINBURGH, IN 46124	1594	03-11554	9/9/2003	\$105,660.10	\$39,659.10 \$66,001.00 \$105,660.10	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
D&S TRANSPORTATION ATTN: KARL 3500 OLD AIRPORT ROAD WOOSTER, OH 44691	387	03-11554	7/31/2003	\$3,205.95	\$1,461.55 \$1,744.40 \$3,205.95	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
NAVAJO EXPRESS 5305 E. 56TH AVENUE COMMERCE CITY, CO 80022	1409	03-11554	9/2/2003	\$23,191.68	\$2,816.05 \$20,375.63 \$23,191.68	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
TARGET LOGISTICS 2901 E. 4TH AVE, BLDG.1, SUITE A COLUMBUS, OH 43219	1747	03-11554	9/16/2003	\$47,935.56	\$16,215.34 \$31,720.22 \$47,935.56	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
UNISOURCE WORLDWIDE, INC 6600 GOVERNORS LAKE PARKWAY NORCROSS, GA 30071	2567	03-11554	9/29/2003	\$158,870.83	\$522.00 \$1,889.52 \$63,604.01 \$1,042.21 \$91,039.78 \$773.31 \$158,870.83	Spiegel Catalog, Inc. 03-11541 Ultimate Outlet, Inc. 03-11543 Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551 Distribution Fulfillment Services, Inc. 03-11554 Spiegel Group Teleservices, Inc. 03-11555
L & E PACKAGING LLC AVERY DENNISON TICKETING P.O. BOX 2115 ST LOUIS, MO 63195-2115	3801	03-11554	11/24/2003	\$38,818.85	\$20,738.06 \$18,080.79 \$38,818.85	Distribution Fulfillment Services, Inc. 03-11554 Eddie Bauer, Inc. 03-11547
KONICA BUSINESS MACHINES 500 DAY HILL RD. WINDSOR, CT 06095	1597	03-11554	9/11/2003	\$2,247.24	\$1,314.52 \$932.72 \$2,247.24	Distribution Fulfillment Services, Inc. 03-11554 Eddie Bauer, Inc. 03-11547

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (CB) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT E

FILED AGAINST INCORRECT DEBTOR						
CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CASE NUMBER FILED	DATE FILED	AMOUNT OF CLAIM	TOTAL ALLOWED AMOUNT	PROPER CASE NUMBER
BEKINS WORLDWIDE/SOLUTIONS, INC 330 S. MANNHEIM ROAD HILLSIDE, IL 60162	644	03-11554	8/8/2003	\$25,915.80	\$5,879.80	Spiegel Catalog, Inc. 03-11541
					\$20,036.00	Eddie Bauer, Inc. 03-11547
					\$25,915.80	
Ultimate Outlet, Inc.						
NORTHERN INDIANA PUBLIC SERVICE COMPANY ATTN: REVENUE ASSURANCE & RECOVERY 801 E. 86TH AVENUE MERRILLVILLE, IN 46410	290	03-11543	7/3/2003	\$6,858.62	\$4,499.48	Ultimate Outlet, Inc. 03-11543
					\$2,359.14	Eddie Bauer, Inc. 03-11547
					\$6,858.62	

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SPIEGEL, INC., et al.,

Debtors.

Chapter 11

Case No. 03 - 11540 (CB)

(Jointly Administered)

**DECLARATION OF JAMES B. PEKAREK IN SUPPORT OF DEBTORS'
TWENTY-FOURTH OMNIBUS OBJECTION TO PROOFS OF CLAIM (NO
AMOUNT DUE AND OWING, AMOUNT OF CLAIM INCORRECT,
CLAIMS FILED AGAINST INCORRECT DEBTOR, MISCLASSIFIED
CLAIMS AND AMENDED OR SUPERSEDED CLAIMS)**

I, JAMES B. PEKAREK, do hereby declare, as follows:

1. I am a Vice President and the Corporate Controller of Spiegel, Inc. ("Spiegel"), the direct or indirect parent corporation of each of the debtors and debtors in possession in the above captioned chapter 11 cases (collectively, the "Debtors"). In that capacity, I am familiar with the day-to-day operations, business and financial affairs of the Debtors, including, without limitation, the Debtors' claims reconciliation process. I submit this declaration (this "Declaration") in support of the Debtors' Twenty-Fourth Omnibus Objection to Proofs of Claim (No Amount Due and Owing, Amount of Claim Incorrect, Claims Filed Against Incorrect Debtor, Misclassified Claims and Amended or Superseded Claims), dated December 7, 2004 (the "Objection").¹ I am authorized to submit this Declaration on behalf of the Debtors.

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings set forth in the Objection.

2. Since the claims reconciliation process began, I have lead the Bankruptcy Claims Reconciliation Team for the Debtors and been personally involved in the review, processing and reconciliation of claims against the Debtors. Except as otherwise set forth herein, all statements in this Declaration are based on my personal knowledge, my familiarity with the Debtors' reconciliation process, and/or my review of relevant documents. If called upon to testify, I could and would testify competently to the facts set forth herein.

3. I have, or someone under my direction and supervision has, thoroughly reviewed each of the proofs of claim listed on the charts annexed as Exhibits A through E to the Objection and the Quik-X Claim and determined the following:

- the Debtors' books and records and the proofs of claim identified on Exhibit A (collectively, the "No Amount Due Claims") to the Objection do not substantiate any amounts being due and owing to the claimants identified on Exhibit A to the Objection;
- the asserted amount of each of the proofs of claim listed on Exhibit B (collectively, the "Incorrect Amount Claims") to the Objection is overstated pursuant to the Debtors' books and records;
- each of the proofs of claims listed in the "Surviving Claim" column of Exhibit C to the Objection purport to amend the corresponding proofs of claim listed in the "Claims to be Expunged" column (the "Amended Claims");
- each of the proofs of claim listed on Exhibit D (collectively, the "Misclassified Claims") to the Objection has been misclassified;
- each of the proofs of claim listed on Exhibit E (collectively, the "Incorrect Debtor Claims") to the Objection was filed against the incorrect Debtor; and
- the Quik-X Claim was misclassified and was filed against the incorrect Debtor.

Accordingly, I submit that: (i) each of the No Amount Due Claims should be disallowed and expunged; (ii) each of the Incorrect Amount Claims should be reduced and allowed in the amount shown in the "Allowed Amount" column of Exhibit B; (iii) each of the Amended Claims should be disallowed and expunged, provided that any documents filed with an Amended Claim

shall be deemed attached to the applicable Surviving Claim; (iv) each of the Misclassified Claims should be reclassified as a general unsecured nonpriority claim; (v) each of the Incorrect Debtor Claims should be disallowed against the Debtor indicated in the "Case Number Filed" column of Exhibit E and should be allowed against the Debtor identified in the "Proper Case Number" column of Exhibit E in the amount identified in the "Total Allowed Amount" column of Exhibit E and (vi) the Quik-X Claim should be disallowed and expunged against DFS, allowed against Eddie Bauer in the amount of \$7,045.94 and reclassified as a general unsecured non-priority claim.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: December 7, 2004
Downers Grove, Illinois

/s/ James B. Pekarek
James B. Pekarek

Claim against DFS, allowing the Quik-X Claim in the amount of \$7,045.94 against Eddie Bauer and reclassifying the Quik-X Claim as a general unsecured non-priority claim, as described in greater detail in the Objection; and upon the Declaration of James B. Pekarek in support of the Objection; and it appearing that this Court has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that venue of these cases and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that the relief requested in the Objection is in the best interests of the Debtors, their estates and their creditors; and it appearing that notice of the Objection has been given as provided in the Objection, and that no other or further notice need be given; and upon the record herein and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, that the relief requested in the Objection is granted as set forth below; and it is further

ORDERED, that each of the No Amount Due Claims identified in the chart annexed hereto as Exhibit A be and hereby is disallowed and expunged in its entirety; and it is further

ORDERED, that each of the Incorrect Amount Claims identified in the chart annexed hereto as Exhibit B be and hereby is reduced and allowed in the amount indicated in the “Allowed Amount” column of Exhibit B; and it is further

ORDERED, that each of the Amended Claims identified in the chart annexed hereto as Exhibit C be and hereby is disallowed and expunged in its entirety, provided that any documents filed with an Amended Claim shall be deemed attached to the applicable Surviving Claim; and it is further

ORDERED, that each of the Misclassified Claims identified in the chart annexed hereto as Exhibit D be and hereby is reclassified as a general unsecured nonpriority claim; and it is further

ORDERED, that each of the Incorrect Debtor Claims identified in the chart annexed hereto as Exhibit E be and hereby is disallowed against the Debtor indicated in the "Case Number Filed" column of Exhibit E and is allowed against the Debtor identified in the "Proper Case Number" column of Exhibit E in the amount identified in the "Total Allowed Amount" column of Exhibit E; and it is further

ORDERED, that the Quik-X Claim be and hereby is disallowed and expunged in its entirety against DFS, is allowed against Eddie Bauer in the amount of \$7,045.94 and is reclassified as a general unsecured non-priority claim; and it is further

ORDERED, that the Debtors retain their rights to file additional objections to the Disputed Claims and to any other proofs of claim filed against the Debtors, either on the grounds set forth in the Objection or on any other grounds as may be necessary or appropriate; and it is further

ORDERED, that this Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order; and it is further

ORDERED, that the requirement pursuant to Local Rule 9013-1(b) that the Debtors file a memorandum of law in support of the Objection is hereby waived.

Dated: New York, New York
_____, 2005

HONORABLE CORNELIUS BLACKSHEAR
UNITED STATES BANKRUPTCY JUDGE

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (CB) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT A

NO AMOUNT DUE AND OWING BASED ON DEBTOR'S BOOKS AND RECORDS				
CLAIMANT NAME & ADDRESS	CLAIM NUMBER TO BE EXPUNGED	CASE NO.	DATE FILED	AMOUNT OF CLAIM TO BE EXPUNGED
Spiegel, Inc.				
JACQUELINE J. JOHNSON 10305 S. BENSLEY CHICAGO, IL 60617	4248	03-11540	10/15/2004	\$100,000.00
OHIO DEPARTMENT OF COMMERCE INDUSTRIAL RELATIONS C/O MICHELLE T. SUTTER 101 E. TOWN STREET COLUMBUS, OH 43215	1040	03-11540	8/20/2003	\$179.01
REMPERT, LINDA MOORE-GIBBS, ESQ. U.S. EEOC, 500 W. MADISON, STE 2800 CHICAGO, IL 60661	2238	03-11540	9/25/2003	\$0.00
MELISSA WHITTAKER CANON ST APT 5 ST JOHN NB E2K 3J6 CANADA	2722	03-11556	9/29/2003	\$0.00
Eddie Bauer, Inc.				
ARLINGTON COUNTY, VIRGINIA 2100 CLARENDON BLVD. SUITE 217 ARLINGTON, VA 22201	4061	03-11547	5/5/2004	\$435.49
JAN CITRON 1136 LARRABEE ST. WEST HOLLYWOOD, CA 90069	4231	03-11547	9/29/2004	\$2,300.00
Spiegel Catalog, Inc.				
LUMISOURCE, INC. C/O WILSON & ASSOCIATES ATTN: JEFFREY S. WILSON 1821 WALDEN OFFICE SQUARE, SUITE 400 SCHAUMBURG, IL 60173	2742	03-11541	9/29/2003	\$122,054.98
MELISSA PAYNER-GREGOR 917 ST STEPHENS GREEN OAK BROOK, IL 60523-2569	2480	03-11541	9/29/2003	\$ 5,408.91
Newport News, Inc.				
TRI-W DEVELOPMENT INC WILSON LOUISIANA ASSOC. MALLOF LOUISIANA ASSOC 4121 CARMICHAEL ROAD, SUITE 501 MONTGOMERY, AL 36106	2922	03-11539	10/1/2003	\$16,466.13

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (CB) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT B

AMOUNT OF CLAIM INCORRECT BASED ON DEBTOR'S BOOKS AND RECORDS						
CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CASE NO.	DATE FILED	AMOUNT OF CLAIM	SCHEDULED AMOUNT	ALLOWED AMOUNT
Eddie Bauer, Inc.						
ADVANCE SMART INTERNATIONAL LTD UNIT D3 7/F TONG YUEN FACTORY 505 CASTLE PEAK RD. KOWLOON, HONG KONG	656	03-11547	8/8/2003	\$16,796.00	\$0.00	\$10,971.69
COELIMA IND TEXTELS GLOBAL DEBT SOLUTIONS MARIA F. DEMONTE, COLLECTION MANAGER 7301 WEST PALMETTO PARK ROAD, STE 110B BOCA RATON, FL 33433	4085	03-11547	5/19/2004	\$189,945.27	\$150,117.90	\$150,117.90
HAMLIN INDUSTRIAL CORP C/O LAUREN T. DIEHL, ESQ. 355 SOUTH GRAND AVE., SUITE 2900 LOS ANGELES, CA 90071	398	03-11547	7/30/2003	\$57,432.11	\$48,577.98	\$55,922.91
LAMEIRINHO GLOBAL DEBT SOLUTIONS MARIA F. DEMONTE, COLLECTION MANAGER 7301 WEST PALMETTO PARK ROAD, STE 110B BOCA RATON, FL 33433	4084	03-11547	5/19/2004	\$9,451.88	\$8,413.67	\$8,413.67
LTS INTERNATIONAL DD 21 KALKAJI NEW DELHI, 110019	1283	03-11547	8/26/2003	\$28,420.71	\$27,289.63	\$23,941.56
MULHOLLAND BROTHERS 190 NAPOLEON ST. SAN FRANCISCO, CA 94124	3301	03-11547	10/1/2003	\$128,949.51	\$21,466.24	\$67,035.66
GGP-NORTH POINT INC. BY: GENERAL GROWTH MGMT INC. AGENT C/O MICHAEL CHIMITRIS, ESQ. 110 N. WACKER DR. CHICAGO, IL 60606	1813	03-11547	1/0/1900	UNDETERMINED	\$645.24	\$752.38
WASTE MANAGEMENT OF MURRELLS INLET C/O WASTE MANAGEMENT, INC. 1001 FANNIN, STE 4000 HOUSTON, TX 77002	3125	03-11547	10/1/2003	UNDETERMINED	\$162.48	\$162.48
Newport News, Inc.						
METTER INDUSTRIES, INC. 8200 GREENSBORO DRIVE, SUITE 500 MCLEAN, VA 22102	4242	03-11539	10/1/2004	\$8,637.87	\$ 6,395.49	\$ 6,395.49

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (CB) (JOINTLY ADMINISTERED)
TWENTY- FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT C

AMENDED CLAIMS

CLAIMS TO BE EXPUNGED				
CLAIMANT NAME & ADDRESS	AMENDED CLAIM NUMBER TO BE EXPUNGED	CASE NO.	DATE FILED	AMOUNT OF CLAIM TO BE EXPUNGED
Spiegel, Inc.				
SBC AMERITECH CORP. P.O. BOX 981268 WEST SACRAMENTO, CA 95798	214	03-11540	6/9/2003	\$71,597.23
Spiegel Management Group, Inc.				
MORRIS, CLARENCE R. C/O LAW OFFICES OF JAMES CONNORS ATTN: JAMES CONNORS 221 SOUTH HIGH STREET COLUMBUS, OH 43215	3272	03-11546	10/1/2003	\$50,000.00
JOHNSON, ALFRED R. C/O LAW OFFICES OF JAMES CONNORS ATTN: JAMES CONNORS 221 SOUTH HIGH STREET COLUMBUS, OH 43215	3273	03-11546	10/1/2003	\$650,000.00

SURVIVING CLAIMS				
CLAIMANT NAME & ADDRESS	SURVIVING CLAIM NUMBER	CASE NO.	DATE FILED	AMOUNT OF SURVIVING CLAIM
Spiegel, Inc.				
SBC COMMUNICATIONS SBC BUSINESS BANKRUPTCY GROUP P.O. BOX 981268 WEST SACRAMENTO, CA 95798	4229	03-11540	9/28/2004	\$70,697.28
Spiegel Management Group, Inc.				
MORRIS, CLARENCE R. C/O LAW OFFICES OF JAMES CONNORS 221 SOUTH HIGH STREET COLUMBUS, OH 43215	4230	03-11546	9/23/2004	\$912,041.70
MORRIS, CLARENCE R. C/O LAW OFFICES OF JAMES CONNORS 221 SOUTH HIGH STREET COLUMBUS, OH 43215	4230	03-11546	9/23/2004	\$912,041.70

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (CB) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT D

FILED WITH INCORRECT CLASSIFICATION						
CLAIMANT NAME & ADDRESS	CASE NUMBER FILED AGAINST	CLAIM NUMBER	CLAIM DATE	TOTAL CLAIM AMOUNT	CLASSIFICATION	PROPER CLASSIFICATION
Distribution Fulfillment Services, Inc.						
BETTER PACKAGING SYSTEMS P.O.BOX 514 NOVELTY, OH 44072	03-11554	848	8/11/2003	\$1,197.10	PRIORITY	GENERAL UNSECURED NON PRIORITY
CAPITOL DRYWALL SUPPLY 1150 MCKINLEY AVENUE COLUMBUS, OH 43222	03-11554	1338	9/2/2003	\$410.42	SECURED	GENERAL UNSECURED NON PRIORITY
CARL ZIPF LOCK SHOP INC 161 E. FIFTH AVE. COLUMBUS, OH 43201	03-11554	878	8/11/2003	\$408.75	PRIORITY	GENERAL UNSECURED NON PRIORITY
CHOICEPOINT PUBLIC RECORD P.O. BOX 945664 ATLANTA, GA 30394-5664	03-11554	1105	8/21/2003	\$48.00	PRIORITY	GENERAL UNSECURED NON PRIORITY
CITY OF COLUMBUS TRANSPORTATION DIVISION 109 N. FRONT STREET, ROOM 458 COLUMBUS, OH 43215	03-11554	3918	2/10/2004	\$11,927.31	PRIORITY	GENERAL UNSECURED NON PRIORITY
HATHAWAY & FERGUSON INC 873 MT. VERNON AVENUE COLUMBUS, OH 43203	03-11554	459	8/1/2003	\$3,900.00	PRIORITY	GENERAL UNSECURED NON PRIORITY
LABEL DATA 3287 HARBOR DRIVE LEWIS CENTER, OH 43035	03-11554	702	8/8/2003	\$491.28	PRIORITY	GENERAL UNSECURED NON PRIORITY
MINUTEMAN PRESS 70 SO. FOURTH STREET COLUMBUS, OH 43215	03-11554	767	8/11/2003	\$3,560.60	PRIORITY	GENERAL UNSECURED NON PRIORITY
SUPERIOR SPECIAL SERVICES 1275 MINERAL SPRINGS DRIVE PORT WASHINGTON, WI 53074	03-11554	475	8/1/2003	\$417.70	PRIORITY	GENERAL UNSECURED NON PRIORITY
TRI-US TROPHY 511 MAIN STREET GROVEPORT, OH 43125	03-11554	1387	9/29/2003	\$954.35	PRIORITY	GENERAL UNSECURED NON PRIORITY

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (CB) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT E

FILED AGAINST INCORRECT DEBTOR						
CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CASE NUMBER FILED	DATE FILED	AMOUNT OF CLAIM	TOTAL ALLOWED AMOUNT	PROPER CASE NUMBER
Spiegel Group Teleservices Canada, Inc. (In Canadian \$'s)						
GRAND AND TOY BOX 5500 DON MILLS, ON M3C 3L5 CANADA	1005	03-11556	8/18/2003	\$14,842.33	\$9,865.49 \$4,976.84 \$14,842.33	Eddie Bauer Canada, Inc. 03-11551 Spiegel Group TeleServices Canada, Inc. 03-11556
Newport News Inc.						
FASHION FOCUS MFG 15/F PACIFIC TRADE CTR 2 KAI HING RD KOWLOON BAY KOWLOON, HONG KONG	2193	03-11539	9/23/2003	\$39,804.37	\$37,560.00 \$2,244.37 \$39,804.37	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
CONDE NAST PUBLICATIONS ATTN: SHARRON MAHONEY 4 TIMES SQUARE, 18TH FLOOR NEW YORK, NY 10036	2391	03-11539	9/26/2003	\$345,672.80	\$152,618.27 \$193,054.53 \$345,672.80	Newport News, Inc. 03-11539 Spiegel Catalog, Inc. 03-11541
Spiegel Inc.						
OVERNITE TRANSPORTATION COMPANY P.O. BOX 1216 RICHMOND, VA 23218-1216	38	03-11540	4/4/2003	\$802.18	\$570.08 \$232.10 \$802.18	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
COS SERVICES, INC. P.O. BOX 2622 COLUMBUS, OH 43216	607	03-11540	8/5/2003	\$13,815.39	\$6,714.00 \$7,101.39 \$13,815.39	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
ROBINSON TRANSPORTATION P.O. BOX 9803 COLUMBUS, OH 43209	1190	03-11540	8/25/2003	\$41,797.80	\$20,313.73 \$21,484.07 \$41,797.80	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
TRANS UNION CORP TRANS UNION LLC P.O. BOX 5000 CRUM LYNNE, PA 190222005	2826	03-11540	9/30/2003	\$379,028.01	\$65,582.32 \$293,596.89 \$19,848.80 \$379,028.01	Newport News, Inc. 03-11539 Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
ROADWAY EXPRESS, INC. 1077 GORGE BLVD. P.O. BOX 3552 AKRON, OH 44309-3552	3540	03-11540	10/9/2003	\$53,790.83	\$48,669.68 \$5,121.15 \$53,790.83	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
FLORIDA POWER & LIGHT COMPANY P.O. BOX 025209 MIAMI, FL 33102-5209	156	03-11540	5/19/2003	\$9,540.35	\$9,070.30 \$470.05 \$9,540.35	Ultimate Outlet, Inc. 03-11543 Eddie Bauer, Inc. 03-11547
WASHINGTON GAS CUSTOMER CREDIT DEPARTMENT 1100 H ST., NW, 2ND FLOOR WASHINGTON, DC 20080	613	03-11540	8/8/2003	\$2,115.38	\$1,862.18 \$253.20 \$2,115.38	Ultimate Outlet, Inc. 03-11543 Eddie Bauer, Inc. 03-11547
MISSOURI GAS P.O. BOX 219255 KANSAS CITY, MO 64121	2409	03-11540	9/26/2003	\$1,037.85	\$923.65 \$114.20 \$1,037.85	Ultimate Outlet, Inc. 03-11543 Eddie Bauer, Inc. 03-11547

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (C B) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT E

FILED AGAINST INCORRECT DEBTOR						
CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CASE NUMBER FILED	DATE FILED	AMOUNT OF CLAIM	TOTAL ALLOWED AMOUNT	PROPER CASE NUMBER
LANDSTAR RANGER 13410 SUTTON PARK DR S. JACKSONVILLE, FL 32224	49	03-11540	4/9/2003	\$4,493.72	\$2,062.63 \$2,431.09 \$4,493.72	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
USF DISTRIBUTION 2122 YORK RD., STE 300 OAK BROOK, IL 60523	271	03-11540	6/24/2003	\$96,535.24	\$10,991.24 \$85,544.00 \$96,535.24	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
NATIONAL FUEL GAS DISTRIBUTION CORP ATTN: MARY JO BEN 10 LAFAYETTE SQUARE SUITE 1500 BUFFALO, NY 14203	310	03-11540	7/7/2003	\$667.71	\$149.38 \$518.33 \$667.71	Newport News, Inc. 03-11539 Eddie Bauer, Inc. 03-11547
UNITED PARCEL SERVICE C/O D&B/RMS BANKRUPTCY SERVICES P.O. BOX 4396 TIMONIUM, MD 21094	651	03-11540	8/8/2003	\$1,198,180.26	\$247,000.00 \$458,600.00 \$492,580.26 \$1,198,180.26	Newport News, Inc. 03-11539 Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
BUILDING SYSTEMS TRANSP 460 E HIGH ST. LONDON, OH 43140	488	03-11540	8/4/2003	\$5,547.85	\$1,679.20 \$3,868.65 \$5,547.85	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
PUBLIC SERVICE COMPANY OF COLORADO ATTN: DENNIS A. SCHIPPER BANKRUPTCY SPECIALIST, XCEL ENERGY 990 BANNOCK ST. DENVER, CO 80204	1310	03-11540	8/28/2003	\$14,184.89	\$235.16 \$13,949.73 \$14,184.89	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
CARIMAX CORP 238, PANGDORI, DOCHUKMUYUN KWAUGJU CITY, KYUNG GIDO KOREA	1672	03-11540	9/10/2003	\$107,739.41	\$102,528.01 \$5,211.40 \$107,739.41	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
WHELAN'S INTERNATIONAL CO. INC. 731 UNION PARKWAY RONKONKOMA, NY 11779	3362	03-11540	10/1/2003	\$139,261.33	\$131,527.83 \$7,733.50 \$139,261.33	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
AMERICAN ELECTRIC POWER P.O. BOX 2021 ROANOKE, VA 24022	362	03-11540	7/28/2003	\$303,463.17	\$1,937.30 \$301,525.87 \$303,463.17	Eddie Bauer, Inc. 03-11547 Distribution Fulfillment Services, Inc. 03-11554
IOS CAPITAL BANKRUPTCY ADMINISTRATION P.O. BOX 13708 MACON, GA 31208-3708	3665	03-11540	10/14/2003	\$4,417.82	\$86.56 \$4,160.12 \$171.14 \$4,417.82	Eddie Bauer, Inc. 03-11547 Distribution Fulfillment Services, Inc. 03-11554 Spiegel Group Teleservices, Inc. 03-11555

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (CB) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT E

FILED AGAINST INCORRECT DEBTOR						
CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CASE NUMBER FILED	DATE FILED	AMOUNT OF CLAIM	TOTAL ALLOWED AMOUNT	PROPER CASE NUMBER
EQUIFAX P.O. BOX 105835 ATLANTA, GA 30348-5835	2001	03-11540	9/22/2003	\$256,668.70	\$35,288.00 \$106,755.50 \$114,625.20 \$256,668.70	Newport News, Inc. 03-11539 Spiegel Publishing Co., Inc. 03-11542 Gemini Credit Services, Inc. 03-11558
WARD TRUCKING COMPANY P.O. BOX 1553 ALTOONA, PA 16603	489	03-11540	8/4/2003	\$3,178.11	\$1,709.00 \$1,469.11 \$3,178.11	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
DELMARVA POWER & LIGHT CO. D/B/A CONECTIV POWER DELIVERY 5 COLLINS DR., SUITE 2133 CARNEY'S POINT, NJ 08069	79	03-11540 03-11539 03-11547	4/24/2003	\$1,592.22	\$823.15 \$769.07 \$1,592.22	Newport News, Inc. 03-11539 Eddie Bauer, Inc. 03-11547
CONSUMERS ENERGY COMPANY ATTN: MICHAEL G. WILSON (P33263) ONE ENERGY PLAZA JACKSON, MI 49201	351	03-11540	7/21/2003	\$7,412.29	\$2,416.89 \$4,995.40 \$7,412.29	Ultimate Outlet, Inc. 03-11543 Eddie Bauer, Inc. 03-11547
SUPERCAP 18 FL., NO. 216 TUN HWA S. RD, SEC 2 TAIPEI TAIWAN R.O.C.	4136	03-11540	6/10/2004	\$9,689.52	\$3,015.77 \$6,673.75 \$9,689.52	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
UPS CUSTOMHOUSE BROKERAGE 1930 BISHOP LANE, STE 300 LOUISVILLE, KY 40218	329	03-11540	7/16/2003	\$151,739.73	\$128,470.32 \$19,396.62 \$147,866.94	EDDIE BAUER, INC./03-11547 SPIEGEL CATALOG, INC./03-11541
HIBBS/WOODINVILLE ASSOCIATED, LLC 3301 MONTE VILLA PARKWAY, SUITE 101 BOTHELL, WA 98201	3891	03-11540	1/9/2004	\$263,599.17	\$263,599.17	Eddie Bauer, Inc. 03-11547
MOORE-WALLACE, INC. C/O ABC/AMEGA, INC 1100 MAIN ST. BUFFALO, NY 14209-2356	1433	03-11540	9/2/2003	\$82,809.01	\$82,809.01	Newport News, Inc. 03-11539
WMXJ-FM/WYLF-FM RADIO C/O SZABO ASSOCIATES, INC. 3355 LENOX ROAD, 9T FLOOR ATLANTA, GA 30326	124	03-11540	5/2/2003	\$17,372.50	\$17,372.50	Ultimate Outlet, Inc. 03-11543
Spiegel Catalog, Inc.						
GEORGIA POWER COMPANY BIN 80002 / SANDRA VAUGHN 2500 PATRICK HENRY BLVD. MCDONOUGH, GA 30253	34	03-11541	4/8/2003	\$2,095.38	\$1,157.88 \$937.50 \$2,095.38	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
YEHUDA SILBERBERG LTD 2 NER ITALILA ST INDUSTRIAL & BUSINESS PARK CAESARCA ISRAEL, 38900	1301	03-11541	8/27/2003	\$136,233.66	\$2,700.00 \$133,533.66 \$136,233.66	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
Eddie Bauer, Inc.						
HERTZ CORPORATION, THE 14501 HERTZ QUAIL SPRINGS PARKWAY OKLAHOMA CITY, OK 73134	206	03-11547	6/6/2003	\$5,408.70	\$600.13 \$4,808.57 \$5,408.70	Ultimate Outlet, Inc. 03-11543 Eddie Bauer, Inc. 03-11547

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (C B) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT E

FILED AGAINST INCORRECT DEBTOR						
CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CASE NUMBER FILED	DATE FILED	AMOUNT OF CLAIM	TOTAL ALLOWED AMOUNT	PROPER CASE NUMBER
RUMFORD GARDENER, THE 225 NEWMAN AVE. RUMFORD, RI 02916	36	03-11547	4/7/2003	\$42,405.00	\$38,550.00 \$3,855.00 \$42,405.00	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
PINKERTON, INC. 4330 PARK TERRACE DR. WESTLAKE VILLAGE, CA 91361	144	03-11547	5/13/2003	\$31,994.90	\$18,689.24 \$13,305.66 \$31,994.90	Eddie Bauer, Inc. 03-11547 Spiegel Group Teleservices, Inc. 03-11555
MCCALLUM PRINT GROUP 4700 9TH AVE NW SEATTLE, WA 98107	1084	03-11547	8/21/2003	\$4,725.80	\$4,526.42 \$199.38 \$4,725.80	Eddie Bauer, Inc. 03-11547 Spiegel Group Teleservices, Inc. 03-11555
FREEDOM LOGISTICS 8201 W 183RD, STE E TINLEY PARK, IL 60477	1113	03-11547	8/21/2003	\$15,500.00	\$1,940.00 \$13,560.00 \$15,500.00	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
MATEO BEJA YALE DE MEXICO C/O NATHAN F. COCO-MCDERMOT, WILL ET AL. 227 W. MONROE ST. CHICAGO, IL 60606	2336	03-11547	9/26/2003	\$634,517.34	\$559,288.32 \$75,229.02 \$634,517.34	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
OMAHA FIXTURES MFG, INC. C/O KT TRUST TRANSFEROR: CAPITAL INVESTORS, LLC ONE UNIVERSITY PLAZA SUITE 518 HACKENSACK, NJ 07601	2440	03-11547	9/29/2003	\$2,424.29	\$2,200.68 \$223.61 \$2,424.29	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
CONTINENTAL CASUALTY COMPANY CORNELL & STOREFRONT SYSTEMS P.O. BOX 905 ATTN: DAVID MILLER MONMOUTH JUNCTION, NJ 08852	97	03-11547	4/28/2003	\$16,397.00	\$13,898.00 \$2,499.00 \$16,397.00	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
CLS FACILITIES MGMT SERVICES INC C/O KT TRUST TRANSFEROR: LIQUIDITY SOLUTIONS ONE UNIVERSITY PLAZA SUITE 518 HACKENSACK, NJ 07601	530	03-11547	8/4/2003	\$81,506.29	\$80,877.12 \$629.17 \$81,506.29	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
MADISON LIQUIDITY INVESTORS 123, LLC TRANSFEROR: IMAGE NATIONAL INC 6310 LAMAR AVE., SUITE 120, OVERLAND PARK, KS 66202	1146	03-11547	8/26/2003	\$6,787.23	\$3,859.23 \$2,928.00 \$6,787.23	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551
YANGTZEKIANG INDUSTRIES JON BH NO 3 JALAN BAKTI KAWASAN PERINDUST DATOONN 80350 JOHOR BAHRU MALAYSIA	1431	03-11547	9/2/2003	\$113,621.83	\$93,416.78 \$20,205.05 \$113,621.83	Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (C B) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT E

FILED AGAINST INCORRECT DEBTOR						
CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CASE NUMBER FILED	DATE FILED	AMOUNT OF CLAIM	TOTAL ALLOWED AMOUNT	PROPER CASE NUMBER
Distribution Fulfillment Services, Inc.						
1ST CARRIER CORP CITICAPITAL COM CORP P.O. BOX 911 CIRCLEVILLE, OH 43113	1147	03-11554	8/26/2003	\$34,863.55	\$31,506.59 \$3,356.96 \$34,863.55	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
CATAMOUNT CARGO SERVICES ATTN: ELLIE RAY STE. 103, 105 DIVISION ST. BENSENVILLE, IL 60106	2575	03-11554	9/29/2003	\$2,490.27	\$1,454.86 \$1,035.41 \$2,490.27	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
COVENANT TRANSPORT ATTN: JANETTE WHITE P.O. BOX 22997 CHATTANOOGA, TN 37422	272	03-11554	6/16/2003	\$9,645.31	\$4,888.15 \$4,757.16 \$9,645.31	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
EAGLE GLOBAL LOGISTICS, INC. 15350 VICKERY DR. ATTN: DESTINY COLL HOUSTON, TX 77032	594	03-11554	8/5/2003	\$259,165.65	\$163,306.92 \$95,858.73 \$259,165.65	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
CENTRAL TRUCKING, INC. 11930 N. HARTMAN EDINBURGH, IN 46124	1594	03-11554	9/9/2003	\$105,660.10	\$39,659.10 \$66,001.00 \$105,660.10	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
D&S TRANSPORTATION ATTN: KARL 3500 OLD AIRPORT ROAD WOOSTER, OH 44691	387	03-11554	7/31/2003	\$3,205.95	\$1,461.55 \$1,744.40 \$3,205.95	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
NAVAJO EXPRESS 5305 E. 56TH AVENUE COMMERCE CITY, CO 80022	1409	03-11554	9/2/2003	\$23,191.68	\$2,816.05 \$20,375.63 \$23,191.68	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
TARGET LOGISTICS 2901 E. 4TH AVE, BLDG.1, SUITE A COLUMBUS, OH 43219	1747	03-11554	9/16/2003	\$47,935.56	\$16,215.34 \$31,720.22 \$47,935.56	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
UNISOURCE WORLDWIDE, INC 6600 GOVERNORS LAKE PARKWAY NORCROSS, GA 30071	2567	03-11554	9/29/2003	\$158,870.83	\$522.00 \$1,889.52 \$63,604.01 \$1,042.21 \$91,039.78 \$773.31 \$158,870.83	Spiegel Catalog, Inc. 03-11541 Ultimate Outlet, Inc. 03-11543 Eddie Bauer, Inc. 03-11547 Eddie Bauer of Canada, Inc. 03-11551 Distribution Fulfillment Services, Inc. 03-11554 Spiegel Group Teleservices, Inc. 03-11555
L & E PACKAGING LLC AVERY DENNISON TICKETING P.O. BOX 2115 ST LOUIS, MO 63195-2115	3801	03-11554	11/24/2003	\$38,818.85	\$20,738.06 \$18,080.79 \$38,818.85	Distribution Fulfillment Services, Inc. 03-11554 Eddie Bauer, Inc. 03-11547
KONICA BUSINESS MACHINES 500 DAY HILL RD. WINDSOR, CT 06095	1597	03-11554	9/11/2003	\$2,247.24	\$1,314.52 \$932.72 \$2,247.24	Distribution Fulfillment Services, Inc. 03-11554 Eddie Bauer, Inc. 03-11547

SPIEGEL, INC. ET AL
CASE NO. 03-11540 (C B) (JOINTLY ADMINISTERED)
TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - EXHIBIT E

FILED AGAINST INCORRECT DEBTOR						
CLAIMANT NAME & ADDRESS	CLAIM NUMBER	CASE NUMBER FILED	DATE FILED	AMOUNT OF CLAIM	TOTAL ALLOWED AMOUNT	PROPER CASE NUMBER
BEKINS WORLDWIDE/SOLUTIONS, INC 330 S. MANNHEIM ROAD HILLSIDE, IL 60162	644	03-11554	8/8/2003	\$25,915.80	\$5,879.80	Spiegel Catalog, Inc. 03-11541 Eddie Bauer, Inc. 03-11547
					\$20,036.00	
					\$25,915.80	
Ultimate Outlet, Inc.						
NORTHERN INDIANA PUBLIC SERVICE COMPANY ATTN: REVENUE ASSURANCE & RECOVERY 801 E. 86TH AVENUE MERRILLVILLE, IN 46410	290	03-11543	7/3/2003	\$6,858.62	\$4,499.48	Ultimate Outlet, Inc. 03-11543 Eddie Bauer, Inc. 03-11547
					\$2,359.14	
					\$6,858.62	